

Consolidated Statement of Changes in Taxpayers' Equity

for the year ended 31 March 200Y

	Note	General Fund	Revaluation Reserve	Donated Asset Reserve	Government Grant Reserve	Total Reserves
		£000	£000	£000	£000	£000
Balance at 31 March 200w						
Changes in accounting policy						
Restated balance at 1 April 200W						
Net Parliamentary Funding – drawn down						
Net Parliamentary Funding – deemed Consolidated Fund Standing Services National Insurance Fund						
Supply payable/(receivable) adjustment						
Excess Vote – Prior Year						
CFERs payable to the Consolidated Fund						
Consolidated Fund Standing Services						
Comprehensive Expenditure for the Year						
Non-Cash Adjustments						
Non-cash charges – cost of capital						
Non-cash charges – auditor's remuneration						
Movements in Reserves						
Additions						
Recognised in Statement of Comprehensive Expenditure						
Transfers between reserves						
<i>Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.</i>						
						<i>Insert additional line entries as necessary to capture all transactions passing through reserves</i>
Balance at 31 March 0X						
Net Parliamentary Funding – drawn down						
Net Parliamentary Funding – deemed Consolidated Fund Standing Services National Insurance Fund						
Supply payable/(receivable) adjustment						
Excess Vote – Prior Year						
CFERs payable to the Consolidated Fund						
Consolidated Fund Standing Services						
Comprehensive Expenditure for the Year						
Non-Cash Adjustments						
Non-cash charges – cost of capital						
Non-cash charges – auditor's remuneration						

Transfers between reserves

Note: the lines provided above represent those items most likely to be required by an 'average' department. You should refer to IAS 1 (implementation guidance) for other entries that might be required.

Balance at 31 March 0Y

Insert additional line entries as necessary to capture all transactions passing through reserves

Drafting note: The same information has to be provided for the core department.

Where not shown on the face of the Statement of Changes in Taxpayers Equity departments should separately disclose the opening and closing element of the revaluation reserve that relates to intangibles detailing changes during the year.